

UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF MICHIGAN

UNITED STATES OF AMERICA,)	
)	
Petitioner,)	
)	
v.)	Civil Action No.
)	
ADIL SHAFI,)	
)	
Respondent.)	

PETITION TO ENFORCE INTERNAL REVENUE SERVICE SUMMONS

The United States of America, on behalf of its agency, the Internal Revenue Service, and by the undersigned Assistant United States Attorney for the Eastern District of Michigan, aver to this Court as follows:

1. This is a proceeding brought pursuant to the provisions of sections 7402(b) and 7604(a) of the Internal Revenue Code of 1986, 26 U.S.C. §§ 7402(b) and 7604(a), to judicially enforce an Internal Revenue Service summons.

2. Melvyn L. Hurston is a duly commissioned Revenue Officer employed in the Office of the Area Director, SBSE Compliance, Internal Revenue Service and is authorized to issue an Internal Revenue Service summons pursuant to the authority contained in Section 7602 of Title 26 U.S.C., and Treasury Regulation Section 301.7602-1, 26 C.F.R. § 301.7602-1.

3. The respondent, Adil Shafi, resides at 7517 Radcliffe, Brighton, Michigan, within the jurisdiction of this court.

4. Revenue Officer Melvyn L. Hurston is conducting an investigation for the collection of the civil trust fund penalties of Adil Shafi for the taxable periods ending March 31, 2007, and June 30, 2007, as set forth in the Declaration of Revenue Officer Melvyn L. Hurston, attached hereto as Exhibit A.

5. The respondent, Adil Shafi, is in possession and control of testimony, books, records, papers, and other data which are relevant to the above-described investigation.

6. On July 6, 2011, an Internal Revenue Service summons was issued by Revenue Officer Melvyn L. Hurston directing the respondent, Adil Shafi, to appear before him on July 22, 2011, at 8:00 a.m. to testify and to produce the books, records, and other documents demanded in the summons. An attested copy of the summons was served on respondent, Adil Shafi, by leaving a copy at his last and usual place of abode with a person named Barbara Shafi, who is a person of suitable age residing therein, as evidenced on the Certificate of Service on the reverse side of the summons attached hereto and incorporated herein as Exhibit B.

7. On July 22, 2011, the respondent, Adil Shafi, appeared for the meeting, but refused to comply with the summons.

8. On August 9, 2011, a letter was sent to the respondent, Adil Shafi, by the Associate Area Counsel of the Internal Revenue Service, scheduling an appointment with the Revenue Officer for August 31, 2011, to give testimony and produce for examination the books, papers, records, or other data as described in the summons. A copy of the last chance letter is attached hereto as Exhibit C.

9. On August 31, 2011, the respondent appeared for the scheduled appointment, but refused to comply with the summons. The respondent's refusal to comply with the summons continues to date as set forth in the Declaration of Revenue Officer Melvyn L. Hurston.

10. On September 6, 2011, the Associate Area Counsel of the Internal Revenue Service received a letter from the respondent with attachments which included a copy of the last chance letter. In the letter he acknowledged that he appeared for the July 22, 2011, meeting and stated his disagreement with the assessment of the civil penalties.

11. The books, papers, records or other data sought by the summons are not already in possession of the Internal Revenue Service.

12. All administrative steps required by the Internal Revenue Code for the issuance of a summons have been taken.

13. It is necessary to obtain the testimony and to examine the books, papers, records or other data sought by the summons in order to properly investigate the collection of the Federal tax liability of Adil Shafi for the civil tax penalties for taxable periods ended March 31, 2007, and June 30, 2007, as is evidenced by the Declaration of Revenue Officer Melvyn L. Hurston attached and incorporated as part of this petition.

WHEREFORE, the petitioner respectfully prays:

a. That this Court enter an order directing the respondent, Adil Shafi, to show cause, if any, why the respondent should not comply with and obey the aforementioned summons and each and every requirement thereof.

b. That the Court enter an order directing the respondent, Adil Shafi, to obey the aforementioned summons and each and every requirement thereof by ordering the attendance, testimony, and production of the books, papers, records, or other data as is required and called for by the terms of the summons before Revenue Officer Melvyn L. Hurston or any other proper officer or employee of the Internal Revenue Service at such time and place as may be fixed by Revenue Officer Melvyn L. Hurston or any other proper officer or employee of the Internal Revenue Service.

c. That the United States recover its costs in maintaining this action.

d. That the Court grant such other and further relief as is just and proper.

BARBARA L. McQUADE
United States Attorney

By: /s/ Laura Anne Sagolla
LAURA ANNE SAGOLLA (P63951)
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UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF MICHIGAN

List of Exhibits:

Exhibit A - Declaration of Revenue Officer Melvyn L. Hurston

Exhibit B - Summons issued to Adil Shafi

Exhibit C - Last chance letter to Adil Shafi

**UNITED STATES DISTRICT COURT
FOR THE EASTERN DISTRICT OF MICHIGAN**

UNITED STATES OF AMERICA,)	
)	
Petitioner,)	
)	
-vs-)	Civil Action No.
)	
ADIL SHAFI,)	
)	
Respondent.)	

DECLARATION

Melvyn L. Hurston declares:

1. I am a duly commissioned Revenue Officer employed in the Small Business/Self-Employed Division, Central Compliance Area, of the Internal Revenue Service at 3971 Research Park Dr., Suite B, Ann Arbor, MI 48108.
2. In my capacity as a Revenue Officer, I am conducting an investigation into the collection of the civil trust fund tax liabilities of Adil Shafi for the taxable periods ended March 31, 2007, and June 30, 2007.
3. In furtherance of the above investigation and in accordance with section 7602 of Title 26, U.S.C., on July 6, 2011, I issued an administrative summons, Internal Revenue Service Form 6637, to Adil Shaif to give testimony and to produce for examination the books, papers, records, or other data as described in said summons. The summons is attached to the petition as Exhibit B.

4. In accordance with Section 7603 of Title 26, U.S.C., on July 7, 2011, I served an attested copy of the Internal Revenue Service summons described in Paragraph 3 above on the respondent, Adil Shaif, by leaving a copy with Barbara Shafi, a person of suitable age, at the last and usual place of abode of the respondent as evidenced on the certificate of service on the reverse side of the summons.

5. On July 22, 2011, the respondent, Adil Shafi, appeared in response to the summons, but refused to comply.

6. On August 9, 2011, the Associate Area Counsel for the Internal Revenue Service sent the respondent, Adil Shafi, a letter scheduling a last chance appointment to meet with me on August 31, 2011, to comply with the summons. A copy of the last chance letter is attached to the petition as Exhibit C.

7. On August 31, 2011, the respondent, Adil Shafi, appeared for the scheduled appointment, but did not comply with the summons. The respondent's refusal to fully comply with the summons continues to the date of this declaration.

8. The books, papers, records, or other data sought by the summons are not already in the possession of the Internal Revenue Service.

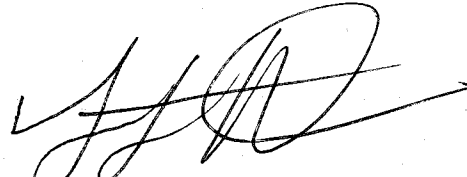
9. All administrative steps required by the Internal Revenue Code for issuance of a summons have been taken.

10. It is necessary to obtain the testimony and to examine the books, papers, records or other data sought by the summons in order to properly investigate the collection of

the civil trust fund tax liabilities of Adil Shafi for the taxable periods ended March 31, 2007, and June 30, 2007.

I declare under penalty of perjury that the foregoing is true and correct.

Executed this 8 day of DECEMBER, 2011.

A handwritten signature in black ink, appearing to read 'M. L. Hurston', with a stylized flourish at the end.

MELVYN L. HURSTON
Revenue Officer



Summons

Collection Information Statement

In the matter of ADIL SHAFI, 7517 RADCLIFFE, BRIGHTON, MI 48114-7483

Internal Revenue Service (Identify Division) SMALL BUSINESS/SELF EMPLOYED

Industry/Area (Identify by number or name) SB/SE AREA 2 (22)

Periods: Form CIVPEN for the quarterly periods ending March 31, 2007 and June 30, 2007

The Commissioner of Internal Revenue

To: ADIL SHAFI

At: 7517 RADCLIFFE, BRIGHTON, MI 48114-7483

You are hereby summoned and required to appear before M L HURSTON, an Internal Revenue Service (IRS) officer, to give testimony and to bring for examination the following information related to the collection of the tax liability of the person identified above for the periods shown:

All documents and records you possess or control regarding assets, liabilities, or accounts held in the taxpayer's name or for the taxpayer's benefit which the taxpayer wholly or partially owns, or in which the taxpayer has a security interest. These records and documents include but are not limited to: all bank statements, checkbooks, canceled checks, saving account passbooks, records or certificates of deposit for the period:

From 03/01/2011 To 06/30/2011

Also include all current vehicle registration certificates, deeds or contracts regarding real property, stocks and bonds, accounts, notes and judgments receivable, and all life or health insurance policies.

IRS will use this information to prepare a Collection Information Statement. We have attached a blank statement to guide you in producing the necessary documents and records.

Do not write in this space

Business address and telephone number of IRS officer before whom you are to appear:

3971 RESEARCH PARK DRIVE, ANN ARBOR, MI 48108 (734) 669-7539

Place and time for appearance: At 3971 RESEARCH PARK DRIVE, ANN ARBOR, MI 48108



IRS

Department of the Treasury
Internal Revenue Service

www.irs.gov

Form 6637 (Rev.10-2010)
Catalog Number 25000Q

on the 22nd day of July, 2011 at 8:00 o'clock a m.

Issued under authority of the Internal Revenue Code this 6th day of July, 2011

M L HURSTON

Signature of issuing officer

REVENUE OFFICER

Title

Signature of approving officer (if applicable)

Title

EXHIBIT B

Original -- to be kept by IRS



Certificate of Service of Summons

(Pursuant to section 7603, Internal Revenue Code)

I certify that I served the summons shown on the front of this form on:

Date

7/7/11

Time

11:35

How

☐

I handed an attested copy of the summons to the person to whom it was directed.

Summons

Was

☒

I left an attested copy of the summons at the last and usual place of abode of the person to whom it was directed. I left the copy with the following person (if any).

Served

Barbara SHAFI

Signature

[Handwritten Signature]

Title

RD

I certify that the copy of the summons served contained the required certification.

Signature

[Handwritten Signature]

Title

RD



DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
OFFICE OF CHIEF COUNSEL
SMALL BUSINESS/SELF-EMPLOYED DIVISION COUNSEL
P.O. BOX 330516, STOP 31
DETROIT, MICHIGAN 48232-6516
(313) 628-3100
FAX (313) 628-3105

AUG 09 2011

CC:SB:4:DET:GL-132869-11
CDSaunders

Adil Shafi
7517 Radcliffe
Brighton, MI 48114

Dear Mr. Shafi:

Small Business/Self-Employed Collection/Compliance of the Internal Revenue Service has notified our office that you did not comply with the provisions of the above summons served on you on July 7, 2011. Under the terms of the summons, you were required to appear before Revenue Officer Melvyn Hurston on July 22, 2011.

Legal proceedings in the United States District Court may be brought against you for your failure to comply with the summons. To avoid such proceedings, you are to appear before Revenue Officer:

Name: Melvyn Hurston
Date: August 31, 2011
Time: 1:00 p.m.
Address: 3971 Research Park Drive, Suite B
Ann Arbor, MI 48108

Any books, records or other documents called for in the summons should be produced at that time. If you have any questions, please contact Revenue Officer Melvyn Hurston at (734) 669-7539.

Sincerely yours,

MIRIAM A. HOWE
Area Counsel

By: RS

ROBERT D. HEITMEYER
Associate Area Counsel

Department of Treasury

EXHIBIT C